

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*¹

Debtors.

Chapter 7

Case No. 23-10253 (KBO)
(Jointly Administered)

Re: D.I. [928](#)

**CERTIFICATION OF COUNSEL REGARDING SUBMISSION OF REVISED ORDER
GRANTING MOTION OF GEORGE L. MILLER, CHAPTER 7 TRUSTEE, FOR AN
ORDER AUTHORIZING TRUSTEE'S SECOND DISTRIBUTION OF FUNDS TO
ADDITIONAL HOLDERS OF ALLOWED PRIORITY CLAIMS UNDER SECTION
507(A)(4) OF THE BANKRUPTCY CODE AND GRANTING RELATED RELIEF**

I, John T. Carroll, III, counsel to George L. Miller in his capacity as the chapter 7 trustee (the “Trustee”) for the estates (the “Estates”) of the above-captioned debtors (the “Debtors”), hereby certifies the following:

1. On or about August 19, 2024 the Trustee filed the *Motion of George L. Miller, Chapter 7 Trustee, for an Order Authorizing Trustee’s Second Distribution of Funds to Additional Holders of Allowed Priority Claims Under Section 507(a)(4) of the Bankruptcy Code and Granting Related Relief* [D.I. 928] (the “Second Motion”).²

2. The Trustee has determined Claim No. 157.1 in the amount of \$3,798.13 filed by Claimant, Paragkumar Patel (the “Patel Claim”) should be removed from the Second Motion. The statutory maximum amount to be paid Claimant, Paragkumar Patel is \$15,150, said amount was paid to Claimant, Paragkumar Patel by Claim No. 162.1 pursuant to the *Motion of George L. Miller, Chapter 7 Trustee, for an Order Authorizing First Distribution of Funds to Holders of Allowed*

¹ The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23- 10255. The Debtors’ headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Second Motion.

Priority Claims Under Section 507(a)(4) of the Bankruptcy Code and Granting Related Relief[D.I. 849] (the “First Motion”). Accordingly, Exhibit “A” filed with the Second Motion has been modified to remove the Patel Claim, Claim No. 157.1.

3. The undersigned hereby certifies that as of the date hereof, I have received no answer, objection or other responsive pleading to the Second Motion and that I have caused the Court’s docket in this case to be reviewed and no answer, objection, or other responsive pleading to the Second Motion appears thereon. Pursuant to the Notice of Second Motion, objections to same were to be filed and served no later than September 2, 2024 at 4:00 p.m. (ET).

4. A copy of the proposed Order together with the revised Exhibit “A” thereto is attached hereto as Exhibit “1” (collectively, the “Revised Order”).

5. A redlined version of the revised Exhibit “A” against the version filed with the Second Motion is attached hereto as Exhibit “2”.

6. Accordingly, the Trustee respectfully request entry of the proposed Order together with revised Exhibit “A” thereto approving the Second Motion, a copy of which is attached hereto as Exhibit “1”, at the Court’s earliest convenience.

Dated: September 5, 2024
Wilmington, Delaware

COZEN O’CONNOR

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